

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF WEST OKOBOJI, IOWA

DUE: December 1, 2013

16203001100000
Edward Rice-City Manager-Clerk
501 Terrace Park Blvd
Milford, Iowa 51351

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	183,758		183,758	183,094
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	183,758		183,758	183,094
Delinquent property taxes	0		0	
TIF revenues	340,637		340,637	341,752
Other city taxes	53,810	0	53,810	67,928
Licenses and permits	2,350	0	2,350	3,300
Use of money and property	12,152	0	12,152	15,000
Intergovernmental	125,562	0	125,562	43,889
Charges for fees and service	0	271,087	271,087	264,400
Special assessments	0	0	0	
Miscellaneous	0	0	0	
Other financing sources	0	0	0	
Total revenues and other sources	718,269	271,087	989,356	919,363
Expenditures and Other Financing Uses				
Public safety	59,161	0	59,161	65,919
Public works	62,428	0	62,428	62,800
Health and social services	0	0	0	
Culture and recreation	10,143	0	10,143	17,882
Community and economic development	5,715	0	5,715	9,000
General government	74,723	0	74,723	90,350
Debt service	0	0	0	
Capital projects	418,344	0	418,344	351,073
Total governmental activities expenditures	630,514	0	630,514	597,024
Business type activities	0	393,931	393,931	
Total ALL expenditures	630,514	393,931	1,024,445	597,024
Other financing uses, including transfers out	0	0	0	
Total ALL expenditures/And other financing uses	630,514	393,931	1,024,445	597,024
Excess revenues and other sources over (Under) Expenditures/And other financing uses	87,755	-122,844	-35,089	322,339
Beginning fund balance July 1, 2012	505,852	433,583	939,435	939,435
Ending fund balance June 30, 2013	593,607	310,739	904,346	1,261,774
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 0	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 11,073,456	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Edward Rice	Telephone →	Area Code 712	Number 320 4394	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF WEST OKOBOJI			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	183,758						183,758			183,758	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	183,758	0		0	0	0	183,758		T01	183,758	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	183,758	0		0	0	0	183,758			183,758	6
7	TIF revenues	340,637						340,637		T01	340,637	7
	Other city taxes											
8	Utility tax replacement excise taxes	2,003						2,003		T15	2,003	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		51,807					51,807		T09	51,807	14
15	TOTAL OTHER CITY TAXES	2,003	51,807	0	0	0	0	53,810	0		53,810	15
16	Section B - LICENSES AND PERMITS	2,350						2,350		T29	2,350	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	11,927						11,927		U20	11,927	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property	225						225		U20	225	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	12,152	0	0	0	0	0	12,152	0		12,152	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants			13,550				13,550		B89	13,550	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	13,550	0	0	0	13,550	0		13,550	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST OKOBOJI			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		27,676					27,676		C46	27,676	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants			84,128				84,128		C89	84,128	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	27,676	84,128	0	0	0	111,804	0		111,804	60
61												61
62	Local grants and reimbursements											62
63	County contributions			208				208			208	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	0	0	208	0	0	0	208	0		208	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	27,676	97,886	0	0	0	125,562	0		125,562	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	186,895	A91	186,895	73
74	Sewer							0		A8Ø	0	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	84,192	A81	84,192	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST OKOBOJI			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	0	0	0	0	0	0	0	271,087		271,087	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	0	0	0	0	0	0	0	0		0	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST OKOBOJI			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					Line No.
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	200,263	79,483	438,523	0	0	0	718,269	271,087		989,356	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>							0			0	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	200,263	79,483	438,523	0	0	0	718,269	271,087		989,356	132
133												133
134	Beginning fund balance July 1, 2012	325,014	385,945	-150,727		-54,380		505,852	433,583		939,435	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	525,277	465,428	287,796	0	-54,380	0	1,224,121	704,670		1,928,791	136
137												137
138												138
139												139
140												140
141												141
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF WEST OKOBOJI			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	8,923						8,923		E62	8,923	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	618						618		E89	618	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	48,043						48,043		E24	48,043	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	1,577						1,577		E89	1,577	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	59,161	0	0	0	0	0	59,161			59,161	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST OKOBOJI			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	24,292	13,605					37,897		E44	37,897	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	7,798	8,211					16,009		E44	16,009	48
49	Traffic control safety — Current operation	373						373		E44	373	49
50	Purchase of land and equipment	2,446						2,446		G44	2,446	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		4,748					4,748		E44	4,748	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	955						955		E89	955	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	35,864	26,564	0	0	0	0	62,428			62,428	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST OKOBOJI			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
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108												108
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST OKOBOJI			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	6,183						6,183		E52	6,183	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	545						545		E61	545	127
128	Purchase of land and equipment	2,150						2,150		G61	2,150	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	764						764		E61	764	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	501						501		E61	501	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	10,143	0	0	0	0	0	10,143			10,143	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,596						1,596		E89	1,596	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	4,119						4,119		E29	4,119	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,715	0	0	0	0	0	5,715			5,715	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST OKOBOJI			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	19,877						19,877		E29	19,877	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	21,484						21,484		E23	21,484	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,435						2,435		E25	2,435	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	18,666						18,666		E31	18,666	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	12,223						12,223		E89	12,223	171
172	Other general government — Current operation	38						38		E89	38	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	74,723	0	0	0	0	0	74,723			74,723	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	SIREN			19,106				19,106			19,106	184
185	GARLOCK TRAIL			1,386				1,386			1,386	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	20,492	0	0	0	20,492			20,492	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	TERRACE PEOJECT -WATER-DRAINAGE-ELECTRICAL			41,310				41,310			41,310	189
190	KIRKWOOD PROJECT			198,938				198,938			198,938	190
191	ROAD CONSTRUCTION			157,604				157,604			157,604	191
192	Subtotal TIF Capital Projects	0	0	397,852	0	0	0	397,852			397,852	192
193	TOTAL CAPITAL PROJECTS	0	0	418,344	0	0	0	418,344			418,344	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	185,606	26,564	418,344	0	0	0	630,514			630,514	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST OKOBOJI			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								170,676	E91	170,676	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								223,255	E81	223,255	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST OKOBOJI			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								393,931		393,931	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	185,606	26,564	418,344	0	0	0	630,514	393,931		1,024,445	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	185,606	26,564	418,344	0	0	0	630,514	393,931		1,024,445	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		438,886	-130,550		-54,380		253,956			253,956	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	339,671						339,671			339,671	267
268	Total Governmental	339,671	438,886	-130,550	0	-54,380	0	593,627			593,627	268
269	Proprietary								310,739		310,739	269
270	Total ending fund balance June 30, 2013	339,671	438,864	-130,548	0	-54,380	0	593,607	310,739		904,346	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	525,277	465,428	287,796	0	-54,380	0	1,224,121	704,670		1,928,791	271
272												272

Part III	<div>INTERGOVERNMENTAL EXPENDITURES</div> <div>CITY OF WEST OKOBOJI</div> <div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div>																		
<div>Purpose</div> <div>Correction.....</div> <div>Health.....</div> <div>Highways.....</div> <div>Transit subsidies.....</div> <div>Libraries.....</div> <div>Police protection.....</div> <div>Sewerage.....</div> <div>Sanitation.....</div> <div>All other.....</div>					<div>Amount paid to other local governments</div> <div>M05 \$</div> <div>M32</div> <div>M44</div> <div>M94</div> <div>M52</div> <div>M62</div> <div>M80</div> <div>M81</div> <div>M89 \$ \$</div>					<div>Purpose</div> <div>Highways.....</div> <div>All other.....</div>					<div>Amount paid to State</div> <div>L44 \$</div> <div>L89 \$</div>				
Part IV	<div>SALARIES AND WAGES</div> <div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div>																		
										<div>Amount - Omit cents</div>									
Total salaries and wages paid.....										Z00 \$					115,767				
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																		
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year											
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)											
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$											
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89											
3. Electric utility	19U	29U	39U	49U	49U	49U		I92											
4. Gas utility	19U	29U	39U	49U	49U	49U		I93											
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94											
6. Industrial Revenue	19T	24T	34T		44T	44T		I89											
7. Mortgage revenue	19T	24T	34T		44T	44T		I89											
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89											
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89											
10.	19U	29U	39U	49U	49U	49U	49U	I89											
11.	19U	29U	39U	49U	49U	49U	49U	I89											
12.	19U	29U	39U	49U	49U	49U	49U	I89											
13.	19U	29U	39U	49U	49U	49U	49U	I89											
14.	19U	29U	39U	49U	49U	49U	49U	I89											
Total long-term debt	0	0	0	0	0	0	0	0											
B. Short-term debt		Amount - Omit cents																	
Outstanding as of JULY 1, 2012				61V \$															
Outstanding as of JUNE 30, 2013				64V \$															
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents														
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																			
Actual valuation -- January 1, 2011				\$		221,469,119		x .05 = \$											
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013				Amount - Omit cents														
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)										
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61														
	\$		\$				904,346		904,346										
REMARKS										V98									